## S. 1129

To amend the Internal Revenue Code of 1986 to modify the definition of governmental plan with respect to Indian tribal governments.

## IN THE SENATE OF THE UNITED STATES

APRIL 17, 2007

Mr. Smith (for himself and Mr. Bingaman) introduced the following bill; which was read twice and referred to the Committee on Finance

## A BILL

To amend the Internal Revenue Code of 1986 to modify the definition of governmental plan with respect to Indian tribal governments.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,
- 3 SECTION 1. SHORT TITLE.
- 4 This Act may be cited as the "The Tribal Govern-
- 5 ment Equality Act of 2007".
- 6 SEC. 2. TREATMENT OF CERTAIN PENSION PLANS OF IN-
- 7 DIAN TRIBAL GOVERNMENTS.
- 8 (a) In General.—The last sentence of section
- 9 414(d) of the Internal Revenue Code of 1986 (definition
- 10 of governmental plan) is amended to read as follows: "The

- 1 term 'governmental plan' includes a plan established or
- 2 maintained for its employees by an Indian tribal govern-
- 3 ment (as defined in section 7701(a)(40)), a subdivision of
- 4 an Indian tribal government (determined in accordance
- 5 with section 7871(d)), an agency instrumentality (or sub-
- 6 division) of an Indian tribal government, or an entity es-
- 7 tablished under Federal, State, or tribal law which is whol-
- 8 ly owned or controlled by any of the foregoing.".
- 9 (b) Effective Date.—The amendments made by
- 10 this section shall take effect as if included in section 906
- 11 of the Pension Protection Act of 2006.

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